

# Dukes County Supplementary Regulations

August 18, 2005

Board created its own waiver form to give to superannuation retirees acknowledging their understanding of retirement and health insurance options.

June 27, 2002

Motor Vehicles as  
Regular Compensation

The Retirement Board, by establishing this supplemental rule, does not insert the retirement system into the employer/employee relationship. The Retirement Board, by creating this supplemental rule, does not make the determination as to which employees are entitled to the fringe benefit governed by this rule. The Retirement Board does not assume the responsibility to establish the value of the benefit. The Treasurer, in conjunction with the appropriate employer's representation in connection with IRS regulations, are to establish the value of the regular compensation to be attributed to motor vehicle use. That determination, including the method of calculation along with the appropriate employment contract section applicable to members proposed to receive the benefit, must be provided to the retirement system.

## **Rule:**

### Non-Exempt Motor Vehicles

A member who is provided a non-exempt motor vehicle for personal use by the employer as a necessary and usual requirement of the member's employment shall be credited annually as additional regular compensation an amount which shall be determined by adopting the taxable value of same as set by the member's employer, and as appearing on the member's W-2 Form. Said regular compensation shall be approved upon payment of appropriate retirement contributions by the member.

A member who receives a standard and regularly paid allowance from the employer for use of the member's personal motor vehicle in the course of performing the member's duties, as appearing on the member's W-2 Form, shall be credited annually with additional regular compensation in the amount of said allowance upon payment of appropriate retirement contributions by the member. Exempt Motor Vehicles

A member who supplies written documentation from the employer satisfactory to the Board establishing that the member has commuting use only of an exempt motor vehicle will receive the value of regular compensation at a rate of \$1.50 per

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day per one way commute for 249 days a year. Said regular compensation shall be approved upon payment of appropriate retirement contributions by the member.

A member who supplies written documentation from the employer satisfactory to the Board that the member has unlimited personal use of an exempt vehicle will receive the value of regular compensation at a rate equal to the annual lease value of the motor vehicle as set by the Internal Revenue Service. Satisfactory documentation as to the vehicle's fair market value must be provided to the Board. Said regular compensation shall be approved upon payment of appropriate retirement contributions by the member.

Varying, sporadic or irregular reimbursement by the employer to a member for use of the member's motor vehicle shall not be considered regular compensation.

This supplemental regulation shall be effective as of [the date of PERAC approval].

## **Implementation:**

The effective date of this supplemental regulation will be the date the Retirement Board votes to adopt said rule, subject to PERAC statutory review and approval.

For members receiving regular compensation for non-exempt motor vehicles and a member who receives regular compensation for an exempt motor vehicle used by the member for commuting use only, it will be the responsibility of the Treasurer to insure that the appropriate deductions are obtained from the employee's wages in order for the employee to have this benefit included as regular compensation.

For members receiving regular compensation for an exempt motor vehicle where such member has unlimited personal use of an exempt vehicle, the member will be responsible for providing to the retirement system all of the documentation relied upon by the employer to establish the value of his vehicle use fringe benefit to the satisfaction of the Board. Upon the Board's approval and acceptance of the valuation method, the Board shall calculate the amount of money to be paid by the employee to the retirement system in order to exercise his or her right to have the exempt motor vehicle use constitute regular compensation.

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		<p>The Board shall assess the payment of such benefit on an annual basis; said amount assessed to be paid to the retirement system on a date designated by the Board.</p> <p>Once a member avails him or herself of this fringe benefit as regular compensation, the member cannot discontinue or alter the benefit unless and until his or her employment contract is altered.</p>
October 26, 1998	Election Rules	Approval of 74 day notice for board election of December 1998 election.
April 26, 1993	Deductions	Treasurers of each unit in the retirement system are to be notified not to make retirement deductions unless the individual is to be employed for a longer period than 520 hours or 6 months, except for elected officials. (Revises rule #5 previously approved December 26, 1984)
April 26, 1993	Membership	Part-time, provisional, temporary, seasonal or intermittent employees who are regularly employed for an average of at least 20 hours per week, minimum of 520 hours and have completed 6 months of service must become members of the system. (Revises rule #1 previously approved December 26, 1984)
December 26, 1984	Membership	1. Part-time permanent, temporary, provisional, temporary provisional, seasonal or intermittent employees who has worked for 130 days, or its equivalent, within the calendar year and whose base pay is at least \$1500 per year, must become a member of the system. ( <u>REVISED</u> by Rule approved April 26, 1993)
December 26, 1984	Creditable Service	2. Part-time, part-time permanent, temporary, provisional, temporary provisional, seasonal or intermittent employee receiving weekly or monthly salaries or wages for prescribed periods of employment, be given creditable service based on actual service rendered, provided that in the case of any such employee whose work is found by the board to be seasonal in nature, the board shall credit as the equivalent of 1 year of service actual full time service of not less than 7 months during any one calendar year. A day is to be based on a 7½-hour period of employment in a 37½-hour week.
December 26, 1984	Membership	3. Cafeteria workers or teacher aides who work a five day week for 5 hours or more per day be shall be considered full time employees and must become members of the system.

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December 26, 1984	Refunds	4. Refunds are to be made to various employees who have had small amounts deducted from their salary by treasurers of towns and entered in error upon the records of the retirement system. Such amounts being too small to entitle the person to membership and/or retirement benefits
December 26, 1984	Deductions	5. Treasurers of each town in the retirement system are to be notified not to make retirement deductions unless the individual is employed for a longer period than 130 days in any one year and receives a salary of \$1500 or more each year, except for elected officials. ( <u>REVISED</u> by Rule approved April 26, 1993)
December 26, 1984	Disability Retirement	6. A hearing shall be granted to all applicants for accidental disability prior to a decision of the board.